

State Board of Equalization

**OPERATIONS MEMO**

For Public Release

No. : 1135

Date: April 1, 2006

**SUBJECT: New and Expiring District Taxes Effective April 1, 2006**

**I. GENERAL**

On April 1, 2006, eight new district taxes will become effective. Voters in their respective areas throughout California approved these new district taxes in the November 2005 elections.

In Santa Clara County, the Santa Clara County General Fund Transactions and Use Tax (SCGF) will expire at midnight, March 31, 2006. Voters in Santa Clara County passed a measure to impose a replacement district tax, the Santa Clara Valley Transportation Authority (SCVT), to become effective April 1, 2006. The expiration of SCGF and the beginning of SCVT immediately following will keep the total sales and use tax rate in Santa Clara County at 8.25%.

In the City of Calexico, the Calexico Heffernan Hospital District (CXHD) transactions and use tax expires at midnight, March 31, 2006, decreasing the tax rate in that City by 0.50%, to 7.75%.

The Business Taxes Code Book and Publication 71, *California City and County Sales and Use Tax Rates* are being updated to reflect the rate changes that will occur in the affected cities and counties. In the meantime, staff should use the information in the table below when referring to the changes:

<b>District Tax Area</b>	<b>District</b>	<b>Rate</b>	<b>Add-on Code</b>	<b>Effective Date</b>
City of San Rafael (Marin County)	City of San Rafael Transactions and Use Tax (RFEL)	0.50%	125	04/01/06
	TAMC/RFEL Multiple	1.00%	126*	
City of Merced (Merced County)	City of Merced Transactions and Use Tax (MRCD)	0.50%	127	04/01/06
City of Salinas (Monterey County)	City of Salinas Transactions and Use Tax (SLNS)	0.50%	128	04/01/06
City of Scotts Valley (Santa Cruz County)	City of Scotts Valley Transactions and Use Tax (SVGT)	0.50%	129	04/01/06
	SCMT/SZPL/SVGT Multiple	1.25%	130*	
City of Dinuba (Tulare County)	City of Dinuba Police & Fire Transactions and Use Tax (DNBA)	0.75%	131	04/01/06
City of Porterville (Tulare County)	City of Porterville Public Safety Transactions and Use Tax (PTVL)	0.50%	132	04/01/06

District Tax Area	District	Rate	Add-on Code	Effective Date
City of Tulare (Tulare County)	City of Tulare Transactions and Use Tax (TLRE)	0.50%	133	04/01/06
Santa Clara County	Santa Clara County General Fund Transactions & Use Tax (SCGF)	0.50%	063	Ends 3/31/06
	SCCT/SCGF Multiple	1.00%	064	
	Santa Clara Valley Transportation Authority (SCVT)	0.50%	123	Begins 04/01/06
	SCCT/SCVT Multiple	1.00%	124*	
City of Calexico (Imperial County)	Calexico Heffernan Hospital District (CXHD)	0.50%	045	Ends 3/31/06
	IMTA/CXHD Multiple	1.00%	046	

\* This add-on code is used for registration of locations in the district tax area effective on or after 4-1-06.

## II. PUBLIC NOTIFICATION

The general public will be notified by means of news releases, special bulletins, and mass mailings. In addition, the changes will be posted on the Board's website, [www.boe.ca.gov](http://www.boe.ca.gov), and are available by calling the Board's Information Center at 800-400-7115.

## III. OBSOLESCENCE

This operations memo becomes obsolete when the information it contains is incorporated in the appropriate manuals.

Randie L. Henry  
Deputy Director  
Sales and Use Tax Department

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